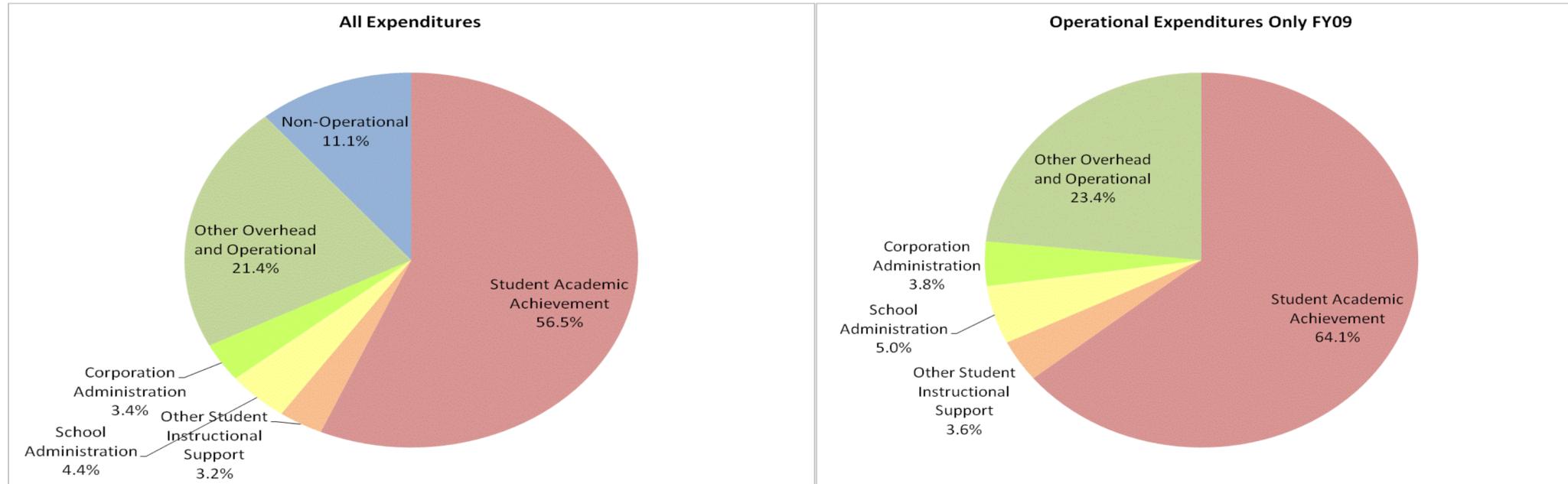


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Decatur County Com Schools (1655)**

Decatur County Com Schools (1655)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$8,594,809	60.1%	\$10,429,371	58.6%	\$10,875,158	57.1%	\$10,547,441	56.5%
Student Instructional Support	\$1,022,748	7.1%	\$1,236,724	7.0%	\$1,364,892	7.2%	\$1,413,671	7.6%
Overhead and Operational	\$2,842,593	19.9%	\$4,161,049	23.4%	\$4,469,173	23.5%	\$4,618,178	24.8%
Nonoperational	\$1,851,787	12.9%	\$1,961,018	11.0%	\$2,325,535	12.2%	\$2,075,450	11.1%
<b>Grand Total</b>	<b>\$14,311,937</b>		<b>\$17,788,162</b>		<b>\$19,034,759</b>	<b>5%</b>	<b>\$18,654,740</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	67.2%	65.6%	64.3%	64.1%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Decatur County Com Schools (1655)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$86,061	\$233,870	\$324,948		278%	39%
	11100 Regular Programs; Elementary	\$2,800,912	\$3,083,135	\$3,689,737	\$3,936,774	41%	28%	7%
	11300 Regular Programs; High School	\$2,241,771	\$2,419,734	\$2,913,605	\$3,203,658	43%	32%	10%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$34,200	\$47,700	\$50,400		47%	6%
	11420 Vocational Education; Agriculture B	\$233,440	\$196,133	\$201,074	\$223,712	-4%	14%	11%
	11450 Vocational Education; Consumer and Homemaking	\$172,504	\$153,202	\$138,152	\$182,543	6%	19%	32%
	11470 Vocational Education; Business Education	\$184,774	\$169,878	\$197,758	\$171,360	-7%	1%	-13%
	11490 Vocational Education; Industrial Education B	\$111,030	\$126,664	\$142,021	\$165,891	49%	31%	17%
	11590 Other Vocational Education Programs	\$0	\$0	\$0	\$54,820			
	12110 Gifted And Talented; Gifted and Talented	\$31,539	\$5,260	\$46,668	\$45,165	43%	> 500%	-3%
	12210 Mental Disabilities; Mild Mental Disabilities	\$276,650	\$334,869	\$371,931	\$561,254	103%	68%	51%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$116,498	\$120,423	\$3,631		-97%	-97%
	12230 Mental Disabilities; Severe Mental Disabilities	\$73,463	\$302,422	\$449,081	\$454,707	> 500%	50%	1%
	12350 Physical Impairment; Homebound	\$11,095	\$14,185	\$19,316	\$3,835	-65%	-73%	-80%
	12510 Culturally Different; Communication Disorders	\$81,721	\$107,078	\$129,134	\$146,142	79%	36%	13%
	12710 Equal Opportunity At Risk	\$35,970	\$43,076	\$46,721	\$6,100	-83%	-86%	-87%
	12810 Special Education Preschool	\$68,747	\$75,801	\$86,518	\$54,211	-21%	-28%	-37%
	14100 Summer School Programs; Elementary	\$5,411	-\$4,844	\$3,822	\$2,911	-46%		-24%
	14300 Summer School Programs; High School	\$0	\$6,020	\$22,717	\$21,529		258%	-5%
	16100 Remediation Testing	\$93,083	\$67,814	\$133,928	\$140,818	51%	108%	5%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$119,000	\$175,460	\$149,093	\$151,605	27%	-14%	2%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$28,492	\$36,564	\$41,972	\$42,961	51%	17%	2%
	22110 Improvement of Instruction; Service Area Direction	\$569	\$43	\$2,471	\$15,578	> 500%	> 500%	> 500%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$304	\$1,077	\$0	\$0	-100%	-100%	
	22130 Improvement of Instruction; Instructional Staff Training	\$92,420	\$20,887	\$33,626	\$29,575	-68%	42%	-12%
	22210 Library/Media Services; Service Area Direction	\$0	\$5,873	\$3,453	\$3,430		-42%	-1%
	22220 Library/Media Services; School Library	\$233,919	\$239,875	\$247,901	\$291,043	24%	21%	17%
	22230 Library/Media Services; Audiovisual	\$1,521	\$841	\$1,414	\$1,081	-29%	29%	-24%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$43,238	\$20,267	\$456		-99%	-98%
	22360 Instruction, Related Technology; Network Support	\$0	\$56,892	\$37,159	\$32,068		-44%	-14%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,981	\$1,548	\$39,004	\$42,617	> 500%	> 500%	9%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$106,385	\$263,151	\$183,739	\$182,617	72%	-31%	-1%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$36,848	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$256,455	\$466,516	\$264,621	\$0			
<b>Student Academic Achievement Total</b>		<b>\$7,301,002</b>	<b>\$8,649,149</b>	<b>\$10,018,895</b>	<b>\$10,547,441</b>	<b>44%</b>	<b>22%</b>	<b>5%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$342	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$209,044	\$274,496	\$340,918	\$391,346	87%	43%	15%
	21230 Guidance Services; Appraisal Services	\$2,059	\$5,267	\$5,682	\$5,833	183%	11%	3%
	21310 Health Services; Service Area Direction	\$0	\$1,478	\$0	\$0		-100%	
	21320 Health Services; Medical Services	\$0	\$6,310	\$9,490	\$8,781		39%	-7%
	21340 Health Services; Nurse Services	\$53,819	\$51,981	\$70,780	\$82,627	54%	59%	17%
	21420 Psychological Testing	\$52,893	\$62,676	\$68,310	\$92,623	75%	48%	36%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$8,547	\$7,807	\$2,900		-66%	-63%
	21990 Other Support Services, Students; Other Student Services	\$0	-\$275	\$3,638	\$5,464			50%
	24100 Office of The Principal	\$542,427	\$601,879	\$747,769	\$824,097	52%	37%	10%
<b>Student Instructional Support Total</b>		<b>\$860,584</b>	<b>\$1,012,358</b>	<b>\$1,254,392</b>	<b>\$1,413,671</b>	<b>64%</b>	<b>40%</b>	<b>13%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$24,324	\$29,761	\$43,246	\$53,822	121%	81%	24%
	23150 Board of Education; Legal Services	\$8,387	\$10,605	\$14,542	\$20,600	146%	94%	42%
	23160 Board of Education; Promotion Expenses	\$3,142	\$1,863	\$338	\$1,097	-65%	-41%	225%
	23190 Board of Education; Other Governing Body Services	\$2,371	\$4,491	\$4,995	\$3,874	63%	-14%	-22%
	23210 Executive Administration; Office of The Superintendent	\$246,292	\$294,840	\$327,431	\$322,636	31%	9%	-1%
	23230 Executive Administration; Staff Relations and Negotiations	\$2,586	\$13,214	\$3,314	\$1,270	-51%	-90%	-62%
	23290 Executive Administration; Other Executive Administration Services	\$215	\$203	\$451	\$551	156%	171%	22%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$58,188	\$122,350			110%
	25160 Fiscal Services; Financial Accounting	\$0	\$0	\$0	\$4,040			
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$1,304	\$550	\$14,519		> 500%	> 500%
	25193 Other Fiscal Services; Printed Forms	\$4,854	\$12,165	\$8,159	\$13,334	175%	10%	63%
	25600 Public Information Services	\$0	\$0	\$0	\$1,040			
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$2,420	\$62,652			> 500%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$3,033	\$3,791			25%
	25990 Other Support Services, Central	\$0	\$0	\$0	\$250			
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$991,716	\$1,442,368	\$1,498,610	\$1,562,679	58%	8%	4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$32,796	\$19,891	\$21,516	\$27,822	-15%	40%	29%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$75,014	\$55,908	\$74,310	\$67,475	-10%	21%	-9%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,060	\$1,439	\$500	\$0			

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Decatur County Com Schools (1655)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,109	\$3,476	\$2,440	\$3,299	56%	-5%	35%
	26700 Operation and Maintenance of Plant Services; Insurance	\$59,202	\$170,950	\$111,775	\$114,862	94%	-33%	3%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$8,203			
	27010 Student Transportation; Service Area Direction	\$21,389	\$550	\$11,461	\$5,088	-76%	> 500%	-56%
	27100 Student Transportation; Vehicle Operation	\$64,007	\$95,987	\$185,810	\$182,304	185%	90%	-2%
	27200 Student Transportation; Monitoring Services	\$2,526	\$2,836	\$2,856	\$2,954	17%	4%	3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$32,373	\$86,902	\$132,407	\$97,857	202%	13%	-26%
	27400 Student Transportation; Purchase of School Buses	\$0	\$135,964	\$181,963	\$84,313		-38%	-54%
	27500 Student Transportation; Insurance on Buses	\$10,424	\$10,015	\$23,473	\$21,255	104%	112%	-9%
	27700 Student Transportation; Contracted Transportation Services	\$698,207	\$840,852	\$834,504	\$849,682	22%	1%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$185,033	\$347,287	\$347,211	\$421,946	128%	21%	22%
	31400 Food Services Operations; Food Purchases	\$208,580	\$345,520	\$427,479	\$496,183	138%	44%	16%
	31900 Other Food Services	\$15,584	\$19,685	\$36,196	\$46,431	198%	136%	28%
<b>Overhead and Operational Total</b>		<b>\$2,692,192</b>	<b>\$3,948,078</b>	<b>\$4,359,176</b>	<b>\$4,618,178</b>	<b>72%</b>	<b>17%</b>	<b>6%</b>
<b>Nonoperational</b>								
	33300 Civic Services	\$697	\$1,163	\$2,320	\$2,950	324%	154%	27%
	33400 Athletic Coaches	\$102,669	\$120,722	\$137,028	\$121,950	19%	1%	-11%
	33940 Child Care Services	\$4,571	\$0	\$0	\$0	-100%		
	33950 Step Ahead	\$24,301	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$30,004	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$5,680	\$22,204	\$58,536	\$110,605	> 500%	398%	89%
	45100 Building Acquisition, Construction and Improvements	\$325,395	\$333,963	\$336,810	\$479,752	47%	44%	42%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$22,163	\$0	\$0	\$0	-100%		
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$6,150	\$3,626	\$0		-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$43,553	\$34,875	\$40,195	\$37,952	-13%	9%	-6%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$1,642	\$0	\$15,477	\$7,154	336%		-54%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$260,862	\$430,928	\$552,013	\$162,761	-38%	-62%	-71%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$96,513	\$50,022	\$30,414	\$32,463	-66%	-35%	7%
	51100 Debt Services; Principal on Debt; Bonds	\$90,000	\$50,000	\$100,000	\$105,000	17%	110%	5%
	51300 Debt Services; Principal on Debt; Emergency Loans	\$1,530	\$0	\$0	\$0	-100%		
	52100 Debt Services; Interest on Debt; Bonds	\$21,725	\$72,006	\$138,785	\$135,240	> 500%	88%	-3%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$84,941	\$79,037			-7%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$672,190	\$685,000	\$685,000	\$685,000	2%	0%	0%
	54200 Common School Fund; Principal	\$123,210	\$123,210	\$123,210	\$112,943	-8%	-8%	-8%
	60700 Nonprogramed Charges; Scholarships	\$4,122	\$1,883	\$2,641	\$2,643	-36%	40%	0%
<b>Nonoperational Total</b>		<b>\$1,830,826</b>	<b>\$1,932,126</b>	<b>\$2,310,996</b>	<b>\$2,075,450</b>	<b>13%</b>	<b>7%</b>	<b>-10%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$103,344	\$108,294	\$71,302	\$0			
	26492 2007 Account Code - Social Security	\$592,596	\$671,562	\$354,388	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$54,438	\$117,591	\$30,678	\$0			
	26494 2007 Account Code - Group Insurance	\$824,454	\$1,250,233	\$634,409	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$1,384	\$523	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$52,500	\$97,386	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,627,333</b>	<b>\$2,246,451</b>	<b>\$1,091,300</b>	<b>\$0</b>			